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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL LODGING NO.1072 OF 2004

The Commissioner of Income Tax..Appellant

Vs.

M/s.Tata Chemicals Ltd.....Respondent

Mr.Ashok Kotangalei/b.Pankaj Kapoor for the Appellant.
Mr.P.C.Tripathiwith Mr. Dinesh Vyas for Respondent

CORAM: F.I. REBELLO &
A.A.SAYED,JJ.
DATED: 23RD JULY,2007

P.C.:

. The tax incidence in terms of appeal filed is Rs.8.77 lakhs. Learned Counsel, however, points out that the following question viz."Whether Sales Tax and Excise Duty are to be included in the total turnover for calculating relief u/s.80HHC? is concluded by the judgment of the Supreme Court reported in 290 ITR 667. It is then submitted that if those amounts are excluded then the tax incident will be less than Rs.2.00 lakhs.

. In the light of that in our opinion as the tax incidence will be less than Rs.4.00 lakhs, appeal dismissed. There shall be no order as to costs. Refund of Court fees as per Rules.. Certified copy expedited.

(A.A. SAYED, J.) **(F.I.REBELLO, J.)**